

## Message Text

LIMITED OFFICIAL USE

PAGE 01 BERN 03688 021359Z  
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00  
OMB-01 TRSE-00 /035 W  
-----046793 021453Z /53  
P 021330Z AUG 78  
FM AMEMBASSY BERN  
TO SECSTATE WASHDC PRIORITY 6656

LIMITED OFFICIAL USE BERN 3688

EO 11652: NA  
TAGS: ETRN  
SUBJ: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. SWITZERLAND IMPOSES NO TAXES OF ANY KIND ON INSTRUMENTS OF COMMERCE OF FOREIGN FLAG CARRIERS. SWITZERLAND IS DEPENDENT ON FOREIGN TRADE AND LIBERAL TRADE POLICIES.

2. TAX-FREE TRANSIT OF TRUCKS AND OTHER MOTOR VEHICLES HAS BEEN REGULATED ON BASIS OF BILATERAL AGREEMENTS WITH ALL EUROPEAN COUNTRIES, EXCEPT ALBANIA, HUNGARY, NORWAY AND THE SOVIET UNION. HOWEVER, VEHICLES ALSO FROM LATTER COUNTRIES FREE TO TRANSIT SWITZERLAND, OR CIRCULATE WITHIN SWITZERLAND FOR THREE MONTHS, WITHOUT PAYMENT OF TAXES, EVEN IF SUCH TAXES OR FEES SHOULD BE IMPOSED ON SWISS VEHICLES BY GOVERNMENTS OF AFOREMENTIONED COUNTRIES.

3. BILATERAL AIR AGREEMENTS WITH 87 COUNTRIES PROVIDE FOR TAX-FREE FLIGHTS TO AND FROM SWITZERLAND. INTERNATIONAL AIRLINES ALSO PROFIT FROM DUTY-FREE JET FUEL AVAILABLE AT SWISS AIRPORTS. ONLY CHARGES IMPOSED ON AIR CARRIERS ARE FOR UTILIZATION OF AIRPORT FACILITIES, SUCH AS LANDING FEES.

LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 BERN 03688 021359Z

4. CIRCULATION OF FOREIGN RAIL TRAFFIC WITHIN SWITZERLAND IS SUBJECT TO THE REGULATIONS OF THE R.I.V., I.E. THE "REGOLAMENTO INTERNAZIONALE VEICOLI" CONCLUDED IN ROME, IN 1921, AND LAST AMENDED ON JANUARY 1, 1977 ALL EUROPEAN COUNTRIES (EXCEPT ALBANIA, SOVIET UNION AND IRELAND) AS WELL AS TURKEY, SYRIA, IRAN AND IRAQ

ARE SIGNATORIES TO THE AGREEMENT. RATHER THAN IMPOSE  
TAXES ON THIRD COUNTRY FREIGHT CARS, TREATY REGULATIONS  
PROVIDE FOR PAYMENT OF RENTAL FOR PERIOD DURING WHICH  
RAIL TRAFFIC CIRCULATES ON ANOTHER COUNTRY'S NETWORK.  
CROWLEY

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** POLICIES, TRADE, TRANSPORTATION, INSTRUMENTS, TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 02 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978BERN03688  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780316-0311  
**Format:** TEL  
**From:** BERN  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t197808104/aaaadjit.tel  
**Line Count:** 67  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 03250358-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 191803  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 05 may 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1553097  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE  
**TAGS:** ETRN  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odb://SAS/SAS.dbo.SAS\_Docs/03250358-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014